ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility* terhadap kinerja keuangan. *Corporate social responsibility* diukur dengan *corporate social responsibility disclosure*, sedangkan kinerja keuangan diukur dengan *return on asset, return on equity,* dan *net profit margin*.

Metode pengumpulan data yang dilakukan adalah metode *purposive sampling* dari sumber data sekunder selama 4 tahun pengamatan, sehingga sampel yang dipakai dalam penelitian ini sebanyak 45 sampel dari 14 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2017-2020. Metode analisis yang digunakan adalah analisis regresi linier sederhana dengan menggunakan program SPSS versi 26.

Hasil penelitian ini menunjukkan bahwa: (a) *corporate social responsibility* tidak berpengaruh terhadap *return on assets,* karena nilai *corporate social responsibility* yang dilakukan perusahaan masih cenderung rendah sehingga tidak mempengaruhi *retun on assets*. (b) *corporate social responsibility* tidak berpengaruh terhadap *return on equity*, karena nilai *corporate social responsibility* cukup rendah maka tidak dapat meningkatkan *return on equity* perusahaan, tetapi dapat berperan dalam memperbaiki dan meningkatkan reputasi perusahaan. (c) *corporate social responsibility* tidak berpengaruh terhadap *net profit margin*, karena semakin rendah nilai *corporate social responsibility* yang dilakukan perusahaan, maka pada peningkatan *net profit margin* tidak signifikan.

Kata Kunci: *Corporate Social Responsibility*, Kinerja Keuangan, *Retun on Assets, Retun on Equity, Net Profit Margin*

ABSTRACT

This research aimed to examine the effect of corporate social responsibility on financial performance. While Corporate Social Responsibility (CSR) was measured by corporate social responsibility disclosure, financial performance was measured by Return On Asset (ROA), Return On Equity (ROE), and Net Profit Margin (NPM).

The data collection technique used purposive sampling. Moreover, the data were secondary 4 years observation. Furthermore, there was 45 samples from 14 Food and Bevarages manufacturing companies which were listed on Indonesia Stock Exchange 2017-2020. Additionally, the data analysis technique used simple linear regression with SPSS 26.

The research result concluded that as follows: (a) CSR did not affect ROA, as CSR was still considered low so that it did not affect ROA, (b) CSR did not affect ROE since CSR was low enough so that it could not increase companies ROE but could increase firm reputation, (c) CSR did not affect NPM as the lower the CSR was, the increase of NPM would be insignificant.

Keywords: corporate social responsibility, financial performance, return on asset, return on equity, net profit margin